

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 14<sup>th</sup> March, 2022**

**No. 106**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 25/2021-GST/SIKKIM**

**Date: 1<sup>st</sup> June, 2021**

**NOTIFICATION**

In exercise of the powers conferred by section 148 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim in the Finance Department, No. 21/2019- State Tax, dated the 23<sup>rd</sup> April, 2019, namely:—

In the said notification, in the third paragraph, in the second proviso, for the figures, letters and words “31<sup>st</sup> day of May, 2021”, the figures, letters and words “31<sup>st</sup> day of July, 2021” shall be substituted.

2. This notification shall be deemed to have come into force with effect from the 31<sup>st</sup> day of May, 2021.

**[F. No. GOS/2009-2010/16-1C (9) VOL-II]**

**Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department**

